

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
95th General Assembly  
Regular Session, 2025

# A Bill

SENATE BILL 57

By: Senator C. Tucker

## For An Act To Be Entitled

AN ACT TO AMEND THE INCOME TAX CREDIT FOR CERTAIN INDIVIDUAL POLITICAL CONTRIBUTIONS; TO AMEND A PORTION OF THE ARKANSAS CODE THAT RESULTED FROM INITIATED ACT 1 OF 1996; AND FOR OTHER PURPOSES.

## Subtitle

TO AMEND THE INCOME TAX CREDIT FOR CERTAIN INDIVIDUAL POLITICAL CONTRIBUTIONS; AND TO AMEND A PORTION OF THE ARKANSAS CODE THAT RESULTED FROM INITIATED ACT 1 OF 1996.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 7-6-222(b) that resulted from Initiated Act 1 of 1996, concerning the income tax credit for certain individual political contributions, is amended to read as follows:

(b) The credit allowed by subsection (a) of this section shall be the aggregate contributions, not to exceed ~~fifty dollars (\$50.00)~~ one hundred dollars (\$100), on an individual tax return, or the aggregate contributions, not to exceed ~~one hundred dollars (\$100)~~ two hundred dollars (\$200), on a joint return.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2025.

